

Audit Report



Coalition Provisional Authority Control of Appropriated Funds

Report Number 05-001

October 22, 2004

**Office of the Inspector General
Coalition Provisional Authority**

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COALITION PROVISIONAL AUTHORITY
OFFICE OF THE INSPECTOR GENERAL

October 22, 2004

MEMORANDUM FOR DIRECTOR, DEFENSE SUPPORT OFFICE-IRAQ
DIRECTOR, IRAQ PROJECT AND CONTRACTING OFFICE

SUBJECT: Coalition Provisional Authority Control of Appropriated Funds
(Report No. 05-001)

We are providing this report for your information and use. We performed the audit in accordance with our statutory duties contained in Public Law 108-106 which mandates the independent and objective conduct of audits relating to the programs and operations of the Coalition Provisional Authority. Public Law 108-106 specifically includes, among other duties, conducting audits of the treatment, handling, and expenditure of appropriated funds used by the Coalition Provisional Authority in Iraq, and of the programs, operations, and contracts carried out in utilizing such funds.

No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. For additional information on this report, please contact Mr. William Whitehead at (703) 428-1060 or Mr. Brian Flynn at (703) 343-9231. We will provide a formal briefing on the results of the audit, if desired. See Appendix F for the report distribution.

John E. Betar
Chief of Staff – Washington
Coalition Provisional Authority
Office of the Inspector General

Office of the Inspector General Coalition Provisional Authority

Report No. 05-001

October 22, 2004

(Project No. D2004-DCPAAF-0001)

Coalition Provisional Authority Control of Appropriated Funds

Executive Summary

Introduction. This audit report discusses the procedures used to identify, review, and validate the use of appropriated funds for Coalition Provisional Authority operational requirements and Iraq Project and Contracting Office reconstruction projects in Iraq. The Iraq Project and Contracting Office was formerly the Program Management Office.

Public Law 108-106, “Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004,” November 6, 2003, under Title II, Chapter 2, “Other Bilateral Economic Assistance” (117 Stat. 1225) appropriated \$18.6 billion to carry out the purposes of the Foreign Assistance Act of 1961. The funds were to be used for reconstruction, rehabilitation, relief, and security in Iraq and were to remain available for obligation until September 30, 2006. The legislation identified the funds as the Iraq Relief and Reconstruction Fund.

Objective. The initial objective of the audit was to determine if adequate accountability controls were in place to ensure that appropriated funds were used for the purpose specified in the “Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004.” Due to time constraints and other audit priorities, we revised our audit objective to examine whether processes used to identify, review, and validate requirements were reasonable and supportable.

Results. The Coalition Provisional Authority had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for its operational requirements and that those funds were approved for the purposes intended in Public Law 108-106. The Project and Contracting Office had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for reconstruction projects in Iraq and that those funds were approved for the purposes intended in Public Law 108-106.

Therefore, we concluded that adequate accountability controls were in place to ensure that appropriated funds were approved for the intended purpose specified in the “Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004.”

Recommendation. Because we did not identify any adverse findings, this report does not contain any recommendations.

Table of Contents

Executive Summary	i
Introduction	
Background	1
Objective	2
Finding	
Coalition Provisional Authority Procedures to Review the Use of Appropriated Funds	3
Appendixes	
A. Scope and Methodology	7
B. Appropriations Established for the Iraq Relief and Reconstruction Fund and Operating Expenses of the Coalition Provisional Authority	8
C. Allocated Funds for the Iraq Relief and Reconstruction Fund	9
D. Allocated Funds that Were Obligated and Disbursed from the Iraq Relief and Reconstruction Fund	10
E. Acronyms	11
F. Report Distribution	12
G. Audit Team Members	14

Background

This audit report discusses the procedures used to identify, review, and validate the use of appropriated funds for Coalition Provisional Authority (CPA) operational requirements and Iraq Project and Contracting Office (PCO) reconstruction projects in Iraq. The PCO was formerly the Program Management Office.

Coalition Provisional Authority. The CPA was established to provide for the temporary governance of a free Iraq. According to “Coalition Provisional Authority Regulation Number 1,” May 16, 2003, “The CPA shall exercise powers of government temporarily in order to provide for the effective administration of Iraq during the period of transitional administration, to restore conditions of security and stability, to create conditions in which the Iraqi people can freely determine their own political future, including by advancing efforts to restore and establish national and local institutions for representative governance and facilitating economic recovery and sustainable reconstruction and development.”

Public Law 108–106. Public Law 108–106, “Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004,” November 6, 2003, under Title II, Chapter 2, “Other Bilateral Economic Assistance” (117 Stat. 1225) appropriated \$18.649 billion to carry out the purposes of the Foreign Assistance Act of 1961. The funds were to be used for reconstruction, rehabilitation, relief, and security in Iraq and were to remain available for obligation until September 30, 2006. The legislation identified the funds as the Iraq Relief and Reconstruction Fund (IRRF). The specific purposes for which the funds were appropriated are discussed in Appendix B.

Report to Congress Concerning Appropriations. Public Law 108–106, section 2207, requires that the Director of the Office of Management and Budget (OMB), in consultation with the Administrator of the CPA and the Committees on Appropriations shall submit to the Committees on Appropriations a report on the proposed uses of all funds for the IRRF on a project-by-project basis. This report was to be submitted to Congress not later than January 5, 2004, and updated every 3 months thereafter through October 1, 2007. The report has come to be known as the OMB 2207 Report.

The third quarterly OMB 2207 Report issued July 2, 2004, makes minor revisions to the spending plan submitted on April 5, 2004 (the second quarterly OMB 2207 Report). The third quarterly OMB 2207 Report noted that over the next month (July 2004) the new country team, led by Ambassador Negroponte, would examine the priorities and programs funded by the IRRF. The general purposes for which the funds were allocated within the IRRF are discussed in Appendix C and the general purposes for which the allocated funds were obligated and disbursed from the IRRF are discussed in Appendix D.

Project and Contracting Office. The PCO was established by National Security Presidential Directive 36, “United States Government Operations in Iraq,” May 11, 2004. On June 22, 2004, the Deputy Secretary of Defense directed that the PCO be organizationally established and placed within the Department of the Army. The PCO was to provide acquisition and project management support with respect to activities in Iraq, including support related to the close-out of the CPA. The mission of the PCO is to manage the \$18.439 billion of the IRRF used to support the reconstruction of Iraq’s infrastructure (the difference of \$210 million between the total IRRF funding and the reconstruction portion of the IRRF funding is discussed in Appendix B). The PCO is

responsible for all activities associated with program, project, asset, and financial management. It manages both construction and non-construction activities across six major sectors: electrical; public works and water; communications and transportation; buildings, education, and health care; security and justice; and oil.

Objective

The initial objective of the audit was to determine if adequate accountability controls were in place to ensure that appropriated funds were used for the purpose specified in the “Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004.” Due to time constraints and other audit priorities, we revised our audit objective to examine whether processes used to identify, review, and validate requirements were reasonable and supportable. The scope and methodology used to perform this audit are discussed in Appendix A. The acronyms used in this report are shown in Appendix E and the audit team members are shown in Appendix G.

Coalition Provisional Authority Procedures to Review the Use of Appropriated Funds

The CPA had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for its operational requirements and that those funds were approved for the purposes intended in Public Law 108-106. The PCO had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for reconstruction projects in Iraq and that those funds were approved for the purposes intended in Public Law 108-106.

DoD Executive Agent

On May 13, 2003, the Secretary of Defense designated Ambassador L. Paul Bremer as the Administrator for the CPA and later placed the Office for Reconstruction and Humanitarian Assistance for Iraq (ORHA) under the CPA organization (ORHA was the forerunner to the CPA). On May 21, 2003, the Deputy Secretary of Defense designated the Secretary of the Army as the DoD Executive Agent for support of ORHA. As a result, the Secretary of the Army was then responsible for providing administrative, logistics, and contracting support to ORHA/CPA. On June 16, 2003, the Deputy Secretary of Defense issued a memorandum dissolving ORHA and the CPA assumed ORHA functions, responsibilities, and legal obligations.

Coalition Provisional Authority Operational Requirements

The CPA had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for its operational requirements and that those funds were approved for the purposes intended in Public Law 108-106.

Overview of the Review Process. The operational requirements that were developed by the CPA staff were to be reviewed and approved by the CPA Requirements Review Board (RRB). CPA directors and staff agencies were to submit requests for administrative and logistical support, to be paid by U.S. appropriated funds, on CPA Form 7700 (the CPA Form 7700 was used to identify and justify requirements and determine the detailed cost estimate) to the CPA Comptroller. The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer (USD (C)) was to verify the funding requirement before releasing any funds to the CPA. The CPA Support Team initiated contracting or purchasing actions to satisfy the requirement for which it received funding approval from USD (C). In addition, the CPA Support Team maintained a spreadsheet of the CPA funding status on the Army's website where it could be accessed and reviewed daily.

CPA Requirement Review Board. The CPA Comptroller and the CPA staff requesting funding met with the RRB to discuss a proposed requirement(s). The RRB made a decision whether to fund, not fund, or change the requirement. The decision was recorded and a memorandum was prepared describing the discussions concerning the request(s), the options considered for fulfilling the request, the final action taken by the RRB on the request, and other information deemed appropriate. When the RRB validated and approved the requirement, the CPA Comptroller forwarded the approved

CPA Form 7700 to the CPA Chief of Staff and the CPA Director, Administration and Logistics. Those two individuals provided the CPA headquarters' approval. Once approved, the CPA Comptroller forwarded the approved CPA Form 7700 to the USD (C) to obtain the release of funds.

Office of the Under Secretary of Defense (Comptroller). The USD (C) forwarded copies of the CPA Form 7700 to other organizations for coordination, if appropriate. Those organizations may have included the Joint Chiefs of Staff, the U.S. Central Command, Office of the General Counsel, the Assistant Secretary of the Army (Financial Management and Comptroller), and the Defense Contract Audit Agency. Once the USD (C) approved funding for the requirement, it was sent to the Army CPA Support Team for execution either through a disbursement or contracting for the requirement.

Funding Operational Expenses by the Army CPA Support Team. The Army CPA Support Team reported to the Office of the Administrative Assistant to the Secretary of the Army. If funds for a requirement were needed, the Army CPA Support Team had several options. Those options included preparing a funding authorization document, designating a fund cite, or preparing a Military Interdepartmental Purchasing Request. If a contract was required, the Army CPA Support Team forwarded the CPA Form 7700 to the appropriate contracting agency. The Army CPA Support Team also followed-up on the requirement process. Follow-up included recording the funds, checking on the contract progress, reporting the requirements to Office of the Secretary of Defense, OMB, and Congress. Further, the Army CPA Support Team distributed the reports to USD (C), the CPA Inspector General, and appropriate Army offices.

Project and Contracting Office Use of Appropriated Funds for Reconstruction Projects

The PCO had adequate procedures to identify, review, and validate the proposed uses of appropriated funds for reconstruction projects in Iraq and that those funds were approved for the purposes intended in Public Law 108-106.

Project and Contracting Office Locations. There are two PCO offices; one is located in Baghdad, Iraq, and one is located in Washington, D.C. The PCO located in Iraq managed execution of the FY 2004 Supplemental Appropriation on behalf of the CPA through various executive agencies such as the U.S. Agency for International Development and the U.S. Army Corp of Engineers. The PCO located in Washington, which includes its contracting office, tracks and monitors the funds.

Reconstruction Projects in Iraq. When the PCO in Iraq received reconstruction requirements requested by the Governing Council, the Iraqi Ministries, or U.S. Advisors; funding requirements packages were prepared and provided to USD (C) for approval. The USD (C) referred to the funding requirement documents as a "fact sheet."

The "fact sheet" contained a memo requesting funding, showed the estimated cost, provided a statement of work, and identified a project code that corresponded to the funding requirements found in Public Law 108-106. The fact sheet also identified the sector requesting the funds, to include the sub-program, to ensure that the funds corresponded to the appropriation prescribed by Public Law 108-106. For example, the Security and Law Enforcement Sector requested funds for border enforcement. The fact sheets contained a description of the sub-program, the plans identifying the long-range

requirements for the sub-program, and the scope which detailed the immediate use of the funds.

Under Secretary of Defense (Comptroller). The USD (C) sent copies of the fact sheets to the PCO office located in Washington and to other organizations for coordination, if appropriate. The USD (C) also reviewed the amounts that were allocated by OMB to ensure funds were available. If funds were available and there were no objections by other relevant organizations to the proposed project, USD (C) prepared a funding package. The funding package was supported by the data contained in the fact sheets.

Funding Package. Each funding package identified the subject, purpose, and the amount of funds obligated for the project and was numbered sequentially.

Spreadsheet. The funding package contained a spreadsheet that included a reconciliation of the U.S. appropriated funds and a running tally of the IRRF funds allocated by quarter. The spreadsheet was broken out by sector, and within each sector, by the project code. Footnotes were included to discuss restrictions on the allocated funds, the need for additional information, or the requirement to support non-competitive bidding.

Variances. Variances were also identified in the spreadsheets that had occurred between the current and prior obligation authority. The variances were usually due to amounts on prior funding documents that were held up and not used. The prior funding documents (that were held up or not used) were identified by the identifying number and were addressed in the footnotes. The footnotes reconciled those unused amounts to the cumulative spreadsheet totals and noted that those funds were to be used in subsequent funding documents.

Other Documentation. In addition to the spreadsheet, the funding package contained excerpts from the most recent OMB 2207 report. Those excerpts related back to the funding requirements stated in the fact sheets. The funding package also included any applicable Deputy Secretary of Defense restrictions or approvals, if required. Finally, comments from the other relevant organizations, if any, were attached. When the funding package was completed, it was forwarded within the USD (C) with a recommendation that the funding document be approved. Once the funding package was approved within the USD (C), the package was sent to the Office of the Deputy Assistant Secretary of the Army for Army Budget.

Army Budget Office. The Army budget office entered the funding package data into the program budget accounting system and a funding authorization document was generated. That funding document was then forwarded to the PCO in Iraq where it was entered into the Corp of Engineers financial management system. The PCO then obligated the funds and awarded contracts.

Conclusion. We compared the balances (as of March 31, 2004) found in the OMB 2207 Report that was issued April 5, 2004, to the appropriated amounts by sector shown in Public Law 108-106. The balances available for obligation in the OMB 2207 Report did not exceed the amounts authorized in Public Law 108-106. Further, we compared the Requirements Review Board minutes and related project funding documents dated April 19, 2004, to the Requirements Review Board process used to approve project funding and determined that the RRB process used to approve projects funded by U.S. appropriations was adequate.

Therefore, we concluded that adequate accountability controls were in place to ensure that appropriated funds were approved for the intended purpose specified in the “Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004.”

Recommendation. Because we did not identify any adverse findings, this report does not contain any recommendations.

Appendix A. Scope and Methodology

We reviewed Public Law 108–106, “Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004,” November 6, 2003, particularly the part of the law found under Title II, Chapter 2, “Other Bilateral Economic Assistance” (117 Stat. 1225).

We reviewed the second quarterly report required by Section 2207 of the Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004, issued April 5. That report is known as the OMB 2207 Report. In addition, we used, but did not review, the OMB 2207 Report issued July 2, 2004, and the Secretary of the Army Update briefing charts prepared by the Project and Contracting Office, August 26, 2004, to display more current data in our report.

We visited the Coalition Provisional Authority (CPA) Comptrollers Office and the Iraq Project and Contracting Office (PCO). The PCO was formerly the Program Management Office. At each entity, we interviewed personnel connected with the management of U.S. appropriated funds.

We reviewed procedures, processes, and relevant documentation that were established by the CPA staff for operational requirements. We compared the Requirements Review Board minutes dated April 19, 2004, to the Requirements Review Board process used to approve project funding. Also, we reviewed selected reconstruction projects. We compared the balances (as of March 31, 2004) found in the OMB 2207 Report that was issued April 5, 2004, to the appropriated amounts by sector shown in Public Law 108–106.

We did not review the process used to obligate funds and award projects at the PCO. We did not verify the fund amounts obligated or expended for the operating expenses of the CPA or for reconstruction projects in Iraq managed by the PCO.

We discussed our results with the CPA Deputy Comptroller and Budget Officer.

We performed this financial audit from March through October 2004 in accordance with generally accepted government auditing standards.

However, due to time constraints and other audit priorities our scope for this audit was limited to the CPA procedures and processes in Baghdad, Iraq. Further, due to those same constraints and other audit priorities, we revised the audit objective to examine whether processes used to identify, review, and validate requirements were reasonable and supportable rather than to examine whether processes used to identify, review, and validate costs were reasonable and supportable.

Use of Computer-Processed Data. We performed limited testing of the automated financial system to assess the reliability of computer generated data.

Appendix B. Appropriations Established for the Iraq Relief and Reconstruction Fund and Operating Expenses of the Coalition Provisional Authority

Public Law 108–106, “Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004,” November 6, 2003, under Title II, Chapter 2, “Other Bilateral Economic Assistance” (117 Stat. 1225) appropriated \$18.649 billion to carry out the purposes of the Foreign Assistance Act of 1961. The funds were to be used for reconstruction, rehabilitation, relief, and security in Iraq and were to remain available for obligation until September 30, 2006. The legislation identified the funds as the Iraq Relief and Reconstruction Fund (IRRF).

Iraq Relief and Reconstruction Fund. Funds from the IRRF in the amount of \$18.439 billion were appropriated for use in the following manner:

- \$ 280 million - education, refugees, human rights, and governance
- \$5,560 million - electric sector
- \$ 793 million - health care
- \$1,318 million - justice, public safety infrastructure, and civil society¹
- \$1,890 million - oil infrastructure
- \$ 153 million - private sector development
- \$ 370 million - roads, bridges, and construction
- \$3,243 million - security and law enforcement
- \$ 500 million - transportation and telecommunications
- \$4,332 million - water resources and sanitation

In addition, other funds from the IRRF in the amount of \$210 million were appropriated for use in the following manner:

- \$100 million - Economic Support Fund for assistance for Jordan
- \$100 million - International Disaster and Famine Assistance for Liberia
- \$ 10 million - International Disaster and Famine Assistance for Sudan

Operating Expenses for the Coalition Provisional Authority. Public Law 108–106, “Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004,” November 6, 2003, under Title II, Chapter 2, “Other Bilateral Economic Assistance” (117 Stat. 1226) also appropriated \$933 million for communications, equipment, facilities, logistics requirements, media support, personnel costs, physical security, promulgation and enforcement of regulations, transportation, studies, supply, and other activities needed to oversee and manage the relief and reconstruction of Iraq and the transition to democracy. The funds were to remain available for obligation until September 30, 2005. Another \$50 million was appropriated to fulfill the reporting and monitoring requirements of Public Law 108–106 and for the preparation and maintenance of public records.

¹ Of the \$1.318 billion provided for justice, public safety infrastructure, and civil society; \$100 million was to be used for democracy building activities of which \$10 million was provided to the United States Institute of Peace for activities supporting peace enforcement, peacekeeping, and peacebuilding.

Appendix C. Allocated Funds for the Iraq Relief and Reconstruction Fund

Section 2207 of the Emergency Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004, requires the Director of the Office of Management and Budget to report quarterly to the Committees on Appropriations on the uses of funds appropriated to the Iraq Relief and Reconstruction Fund. The third quarterly report required by Section 2207, issued July 2, 2004 shows the fourth quarter, Fiscal Year 2004, allocation of funds (totals may not add due to rounding):

- \$ 259 million - education, refugees, human rights, and governance
- \$5,465 million - electric sector
- \$ 786 million - health care
- \$1,484 million - justice, public safety infrastructure, and civil society²
- \$1,701 million - oil infrastructure
- \$ 183 million - private sector development
- \$ 368 million - roads, bridges, and construction
- \$3,235 million - security and law enforcement
- \$ 500 million - transportation and telecommunications
- \$4,247 million - water resources and sanitation

In addition, other funds from the IRRF in the amount of \$213 million were allocated for use in the following manner:

- \$ 29 million - U.S. Agency for International Development Administrative Expenses³
- \$184 million - Administrative Expenses for CPA Successor⁴

² Of the \$1.484 billion provided for justice, public safety infrastructure, and civil society, \$451 million was to be used for democracy building activities of which \$10 million was provided to the United States Institute of Peace for activities supporting peace enforcement, peacekeeping, and post-conflict peacebuilding.

³ Public Law 108-106 under Title II, Chapter 2, "Other Bilateral Economic Assistance (117 Stat. 1225), states that not less than \$29 million shall be made available for administrative expenses of the U.S. Agency for International Development for support of the reconstruction activities in Iraq.

⁴ Public Law 108-106 under Title II, Chapter 2, "Other Bilateral Economic Assistance (117 Stat. 1225), states that up to one percent of the amount appropriated may be transferred to "Operating Expenses of the CPA. . . ." The CPA has elected to save this amount for the use by the Department of State as the CPA successor.

Appendix D. Allocated Funds that Were Obligated and Disbursed from the Iraq Relief and Reconstruction Fund

The following table⁵ details the amounts of Iraq Relief and Reconstruction Fund allocated funds that were obligated and disbursed by the Coalition Provisional Authority (CPA) for reconstruction projects in Iraq.

Iraq Relief and Reconstruction Fund Allocated Funds Obligated and Disbursed through the CPA (in millions)		
As of August 25, 2004		
<u>Sector</u>	<u>Amount Obligated</u>	<u>Amount Disbursed</u>
Education, Refugees, Human Rights, and Governance	\$ 125	\$ 23
Electric Sector	1,972	216
Health Care	381	2
Justice, Public Safety Infrastructure, and Civil Society	406	35
Oil Infrastructure	813	38
Private Sector Development	49	34
Roads, Bridges, and Construction	136	6
Security and Law Enforcement	1,880	467
Transportation and Telecommunications	208	8
Water Resources and Sanitation	671	13
Total Balance	\$6,641	\$842

⁵ Secretary of the Army Update briefing charts prepared by the Project and Contracting Office, August 26, 2004. The information shown on the table was obtained from the chart "Financial Status."

Appendix E. Acronyms

CPA	Coalition Provisional Authority
IRRF	Iraq Relief and Reconstruction Fund
OMB	Office of Management and Budget
ORHA	Office for Reconstruction and Humanitarian Assistance for Iraq
PCO	Project and Contracting Office
RRB	Requirements Review Board
USD (C)	Under Secretary of Defense (Comptroller)/Chief Financial Officer

Appendix F. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer
Director, Program Analysis and Evaluation
Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)
Inspector General, Department of Defense
Director, Defense Procurement and Acquisition
Director, Defense Support Office-Iraq

Office of the Secretary of State

U.S. Ambassador to Iraq
Inspector General, Department of State
Director, Iraq Reconstruction Management Office

Department of the Army

Assistant Secretary of the Army, Acquisition, Logistics & Technology
Deputy Assistant Secretary of the Army for Policy and Procurement
Auditor General, Department of the Army

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Iraq Project and Contracting Office

Other Federal Government Organizations

Office of Management and Budget
Government Accountability Office
Inspector General, Department of Commerce
Inspector General, Health and Human Services
Inspector General, U.S. Agency for International Development

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Governmental Affairs
Senate Committee on Foreign Relations
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Government Reform
House Subcommittee on Government Efficiency and Financial Management,
Committee on Government Reform
House Subcommittee on National Security, Emerging Threats, and International Relations,
Committee on Government Reform
House Subcommittee on Technology, Information Policy, Intergovernmental Relations, and the Census,
Committee on Government Reform

Appendix G. Audit Team Members

The Financial Management Division, Office of the Assistant Inspector General for Auditing, Coalition Provisional Authority, prepared this report. Personnel of the Office of the Assistant Inspector General for Auditing, Coalition Provisional Authority, who contributed to the report, are listed below.

John Betar

Brian Flynn

Robert Murrell

William Whitehead

Leslie Barnes

Troy Zigler